

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

UNITED STATES OF AMERICA,)
Plaintiff,)
)
v.) Case No. 4:19-cv-00415
ALEXANDRU BITTNER,)
Defendant.)
_____)

**ORDER GRANTING UNITED STATES'
MOTION FOR PARTIAL SUMMARY JUDGMENT**

Upon consideration of the United States' Motion for Partial Summary Judgment, the Court finds that the motion should be GRANTED. Accordingly:

IT IS ORDERED THAT the statutory maximum penalty under 31 U.S. § 5321(a)(5)(A) for a non-willful violation is \$10,000 per each foreign financial account not reported.

IT IS FURTHER ORDERED that the 2007, 2008, 2009 and 2010 FBAR penalty assessments against Alexandru Bittner do not violate the Eighth Amendment of the United States' Constitution.

IT IS FURTHER ORDERED that Alexandru Bittner is liable for the non-willful FBAR penalties assessed against him under 31 U.S.C. § 5314 for tax years 2007, 2008, 2009 and 2010, as of June 8, 2017, plus accruals as follows:

Year Amount of FBAR penalty assessments

2007 \$ 510,000

2008 \$ 430,000

2009 \$ 420,000

2010 \$ 410,000

Total \$1,770,000